

**ASSESSMENT APPEALS BOARD
COUNTY OF SANTA BARBARA**



HOW TO FILE AN APPLICATION FOR CHANGED ASSESSMENT

An Informational Guide

For Santa Barbara County Property Owners and Authorized Agents

**Assessment Appeals Board
Santa Barbara County**

105 East Anapamu Street, Room 407

Santa Barbara, California 93101

Telephone: (805) 568-2240

FAX: (805) 568-2249

**Names and Addresses of Governmental Agencies
Involved in the Assessment Appeal and Property Taxation Process**

Clerk of the Assessment Appeals Board and Board of Supervisors

Chandra L. Wallar

County Administration Building
105 East Anapamu Street, 4th Floor
Santa Barbara, CA 93101
phone: (805) 568-2240
fax: (805) 568-2249

Santa Barbara County Assessor-Clerk-Recorder

Joseph E. Holland

County Administration Building
105 East Anapamu Street, Room 204
Santa Barbara, CA 93101
phone: (805) 568-2550
fax: (805) 560-1015

Lompoc Office of the County Assessor

401 East Cypress Ave., Room 108
Lompoc, CA 93436
phone (805) 737-7899
fax: (805) 737-7890

Santa Maria Office of the County Assessor

Joseph Centeno Betteravia Government Administration Building

511 East Lakeside Parkway
Santa Maria, CA 93455
phone: (805) 346-8310
fax: (805) 346-8324

Treasurer-Tax Collector-Public Administrator

Bernice James

County Administration Building :
105 East Anapamu Street, Room 109
Santa Barbara, CA 93101
phone: (805) 568-2920
fax: (805) 568-2488

Auditor-Controller

Robert W. Geis

County Administration Building
105 East Anapamu Street, Room 303
Santa Barbara, CA 93101
phone: (805) 568-2100
fax: (805) 568-2016

INTRODUCTION

This pamphlet describes what you should do to file an appeal application. If you have questions that are not answered in this pamphlet, please contact the Santa Barbara County Assessor's Office or the Clerk of the Board.

BEFORE YOU FILE AN APPEAL, IT IS SUGGESTED THAT YOU TALK TO THE ASSESSOR!

Often, confusion about the assessment can be resolved by a simple conference with the Assessor's office. If you're still unable to resolve the issue with the County Assessor, you may file an appeal with the Santa Barbara County Assessment Appeals Board. If you do appeal, you must file an *Application for Changed Assessment*.

(Note: Discussion with the Assessor's staff does not waive or extend the filing deadlines.)

IS THERE A FEE?

Yes. A processing fee is required as of July 2, 2011. **A non-refundable processing fee of \$65 per parcel or appraisal unit is due to the Clerk of the Board of Supervisors at the time of filing an application for changed assessment. For parcels or appraisal units with an assessed value of greater than \$30,000,000, a \$1,000 non-refundable processing fee is due at the time of filing.** The required fee is payable by check, cash or money order to "County of Santa Barbara".

In the event that an application is filed without the required fee, the Clerk of the Board will notify the applicant by mail that they have 20 calendar days from the date of the letter to remit the required fee. If the required fee is not received by the Clerk of the Board within 20 calendar days from the date of the letter to the applicant, the application will be considered invalid and will not be processed.

WHO CAN FILE AN APPEAL?

An assessment appeal can be filed by the property owner or the owner's spouse, parents, or children. An appeal can also be filed by any person responsible for the payment of the property taxes, such as a lessee. An assessment appeal application may be also be filed by an attorney licensed in the State of California.

However, if an application is filed by an agent, other than a California licensed attorney, a spouse, child or parent, an original, written authorization, signed by the applicant, is required.

WHAT FORM SHOULD YOU USE?

To be valid, all appeals should be filed on the official “*Application for Changed Assessment*” form used in Santa Barbara County. This form can be obtained by:

- Visiting the Clerk of the Assessment Appeals Board in person at 105 East Anapamu Street, Room 407, Santa Barbara, CA 93101
- Calling the Clerk of the Board at (805) 568-2240
- Downloading the form at <http://www.countyofsb.org/government.aspx?id=470>

WHAT ARE THE DEADLINES FOR FILING?

An “*Application for Changed Assessment*” may be accepted by the Clerk of the Board only within certain time periods, depending on the type of appeal you are filing.

The filing period for “Regular” assessment appeals is from July 2 to November 30 of the current year. Applications are accepted if postmarked by midnight on November 30th.

The filing deadlines for “Supplemental” assessments is no later than 60 days after the date on which the assessee was notified. (The notice date is printed on the supplemental notification card.)

The filing deadlines for “Roll Change/Escape Assessments”, assessments made outside the regular assessment period, shall be no later than 60 days after the date on which the assessee was notified.

The filing deadlines for “Calamity” appeals: If the Assessor has reduced your assessment due to disaster or “**Calamity**” and you disagree with the amount of the reduction, you must file your appeal within 6 months of the mailing of the notice.

If the deadline falls on a Weekend or Holiday the filing may be performed on the next succeeding business day.

CAN I SUBMIT ONE APPLICATION FOR MORE THAN ONE PROPERTY?

No. You must file a separate application for every parcel you are contesting.

WHAT IS THE ROLE OF THE ASSESSMENT APPEALS BOARD?

The Assessment Appeals Board (AAB) is a quasi-judicial body established to decide disputes between the County Assessor and property owners. The Board is an independent agency, separate from the Assessor’s office and is administered by the Clerk of the Board. **With proper evidence the Assessment Appeals Board can:**

- Lower or raise the assessed value of a property
- Reverse a change in ownership reassessment
- Reverse a new construction reassessment
- Remove a penalty assessment imposed by the assessor.

The Assessment Appeals Board cannot:

- Reduce your assessment simply because you pay more tax than another property owner.
- Reduce your assessment because of your inability to pay the tax.
- Remove penalties and interest for non-payment of property taxes
- Fix or change a tax rate
- Grant or deny an exemption

WHAT IS THE BEST WAY TO COMPLETE AN APPLICATION FOR CHANGED ASSESSMENT?

The application is the document that gives the Assessment Appeals Board jurisdiction to act on your appeal. To be valid, your application must contain all of the following information:

1. Applicant's Name/Address

Enter your name as shown on the assessment notice or tax bill and your mailing address and telephone number. If you are not the property owner, you must identify the owner or assessee, their mailing address, and telephone number. **NOTE: An agent's address may not be substituted for the address of the applicant.**

2. Agent Information

If you have arranged for an agent to represent you, include the name, address and telephone number of the agent. **If the agent is not a California-licensed attorney, a spouse, child, or parent, you must also complete the "Agent Authorization" section.**

3. Property Identification-

⇒ *It is suggested, though not required, that you submit a copy of the tax bill or notification of value with your appeal form. This will assist in identifying the assessment in question.*

- **Secured Property: Assessor Parcel Number** If your application is for an assessment on secured property, (such as vacant land, a condominium, a single family residence, an apartment building, a commercial or industrial building, etc.), enter the Assessor's parcel number from your assessment notice or tax bill.
- **Unsecured Property: Account/Tax Bill Number** If the property is unsecured, (such as a business, aircraft, boat, or possessory interest, etc.), enter the account/tax bill number from your tax bill.
- **Property Address Or Location:** Enter a brief description of your property location, such as number, street, city, and zip code.
- **Property Type:** Check the box that most accurately describes the type of property. Also indicate whether your property is an owner-occupied single family residence.

4. Value

Column A: Value on the Roll

Enter the figures shown on your assessment notice or tax bill for the year being appealed. If you are unsure of the value to enter, contact the Assessor's Office.

Column B: Applicant's Opinion of Taxable Value

Enter the amount you believe the property is worth (the fair market value).

Column C: Do not enter any figures in this column.

5. Assessment Being Appealed

Check the item that best describes the assessment that you are appealing. Check only one item per application.

- **Regular Assessment** --This is an appeal of the assessment that is the basis for the tax bill you receive every year. (Filing period is July 2 through November 30)
- **Supplemental Assessment**-This is an appeal of a new assessment resulting from completed construction or a change in the ownership of a property. The filing period is within 60 days after the date of notice. Be sure to attach two copies of the supplemental notice or tax bill with your application.
- **Roll Change/Escape Assessment/Calamity**- If a change in ownership or new construction occurred in prior years but was not discovered timely, the Assessor must correct the prior year tax assessments. This is known as a roll change or an escape assessment. An escape assessment appeal must be filed within 60 days of the date of notice. If the Assessor has reduced your assessment due to disaster or **Calamity**, and you disagree with the amount of the reduction, you must file the appeal within 6 months of the mailing of the notice. Please attach two copies of the notice or tax bill with your application.

6. The Facts

Mark the appropriate box that indicates the reason(s) for your appeal.

Decline in Value: Check this box if you believe the market value of your property is less than the assessed value. (Reminder: This type of appeal must be based on your property's market value as of January 1 of the year in which you are filing.)

Base year: Check this box if you believe that the market value of your property upon change in ownership or the completion of new construction is less than the Assessor's value.

Change In Ownership: Indicate whether you are filing an appeal because you believe there is no legal reason for reassessment or because you believe the value is incorrect.

New Construction: Indicate whether you are filing an appeal because you believe there is no legal reason for reassessment or because you believe the value is incorrect.

Calamity: If the Assessor has reduced your assessment due to disaster or calamity, and you disagree with the amount of the reduction, check this box.

Personal Property/Fixtures: Check this box if you believe the Assessor's value of personal property or fixtures exceeds market value.

Penalty Assessment: Check this box if you feel the penalty assessment is not justified.

Classification: Check this box if you believe the Assessor's allocation of exempt value is incorrect.

Appeal after an Audit: Check the appropriate box and refer to instructions.

7. Written Findings of Fact: You may request a written summary of the facts and evidence used by the Assessment Appeals Board in reaching its decision on your appeal. The request must be in writing and include payment for services. You will need a copy of the "Findings of Facts" if you plan to appeal the board's decision in superior court. The cost for "Findings of Fact" is \$150.00/appraisal unit plus \$ 55.00/hour per each additional hour of hearing over 2.5 hours. Please plan to pay the fee prior to the close of your hearing.

8. Claim for Refund: Check the appropriate box.

Signature: The "*Application For Changed Assessment*" must be signed by the applicant or by the property owner's spouse, parents, or children. If the applicant has signed the agent authorization portion of the application, the agent can sign on behalf of the applicant. A California licensed attorney , spouse, parent, or child can sign the application without the applicant's written authorization.

The signature must be original. The person signing the application is certifying, under penalty of perjury, that the statements made on the application are true and correct.

If this form is signed outside of California, the signature must be notarized.

WHERE SHOULD YOU FILE THE COMPLETED APPLICATION?

A completed application should be filed with the Clerk of the Assessment Appeals Board at 105 East Anapamu Street, Room 407, Santa Barbara, CA 93101. We do not accept applications by fax, as an original signature is required.

OTHER RELEVANT PUBLICATIONS:

The following publications may also be obtained from the Clerk of the Assessment Appeals Board:

“How to Prepare For Your Assessment Appeal Hearing.”

APPEAL CHECKLIST



- Talk with the County Assessor first.

- Complete the application thoroughly and accurately. It's suggested that you submit a copy of the County documents you received that caused you to file this appeal.



- File the appeal with the required processing fee
 - \$65 for parcels or appraisal units with an assessed value of less than \$30,000,000; OR
 - \$1,000 for parcels or appraisal units with an assessed value of greater than \$30,000,000

- File the appeal within the legal time frame

- Always pay your taxes when due to avoid delinquent penalties.



If you have additional questions please contact:

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Fax: (805) 568-2249*